

Practice in the Senate When Sitting on Impeachment Trials.

S. RES. 465

At the request of Mr. MARKEY, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. Res. 465, a resolution condemning threats by President Donald J. Trump to violate the law of armed conflict with respect to Iran.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. SCHUMER (for himself, Mr. WYDEN, and Mr. MENENDEZ):

S. 3178. A bill to amend the Internal Revenue Code of 1986 to modify the limitation on deduction of State and local taxes, and for other purposes; to the Committee on Finance.

Mr. SCHUMER. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 3178

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Restoring Tax Fairness for States and Localities Act”.

SEC. 2. ELIMINATION FOR 2019 OF MARRIAGE PENALTY IN LIMITATION ON DEDUCTION OF STATE AND LOCAL TAXES.

(a) IN GENERAL.—Section 164(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(7) SPECIAL RULE FOR LIMITATION ON INDIVIDUAL DEDUCTIONS FOR 2019.—In the case of a taxable year beginning after December 31, 2018, and before January 1, 2020, if the adjusted gross income of the taxpayer for such taxable year does not exceed \$100,000,000, paragraph (6) shall be applied by substituting ‘(\$20,000 in the case of a joint return)’ for ‘(\$5,000 in the case of a married individual filing a separate return)’.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 3. ELIMINATION FOR 2020 AND 2021 OF LIMITATION ON DEDUCTION OF STATE AND LOCAL TAXES.

(a) IN GENERAL.—Section 164(b) of the Internal Revenue Code of 1986, as amended by section 2, is further amended by adding at the end the following new paragraph:

“(8) SUSPENSION OF DOLLAR LIMITATION ON STATE AND LOCAL TAXES FOR 2020 AND 2021.—

“(A) IN GENERAL.—In the case of any taxable year beginning in 2020 or 2021, subparagraph (B) of paragraph (6) shall not apply.

“(B) EXCEPTION FOR CERTAIN HIGH-INCOME TAXPAYERS.—Subparagraph (A) shall not apply to any taxpayer for any taxable year if the adjusted gross income of such taxpayer for such taxable year exceeds \$100,000,000.”

(b) CONFORMING AMENDMENTS.—Section 164(b)(6) of the Internal Revenue Code of 1986 is amended—

(1) by striking “For purposes of subparagraph (B)” and inserting “For purposes of this section”;

(2) by striking “January 1, 2018” and inserting “January 1, 2022”;

(3) by striking “December 31, 2017, shall” and inserting “December 31, 2021, shall”;

(4) by adding at the end the following: “For purposes of this section, in the case of State

or local taxes with respect to any real or personal property paid during a taxable year beginning in 2020 or 2021, the Secretary shall prescribe rules which treat all or a portion of such taxes as paid in a taxable year or years other than the taxable year in which actually paid as necessary or appropriate to prevent the avoidance of the limitations of this subsection.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxes paid or accrued in taxable years beginning after December 31, 2019.

SEC. 4. INCREASE IN DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.

(a) INCREASE.—Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended by striking “\$250” and inserting “\$1,000”.

(b) CONFORMING AMENDMENTS.—Section 62(d)(3) of the Internal Revenue Code of 1986 is amended—

(1) by striking “2015” and inserting “2019”;

(2) by striking “\$250” and inserting “\$1,000”;

(3) in subparagraph (B), by striking “2014” and inserting “2018”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2018.

SEC. 5. ABOVE-THE-LINE DEDUCTION ALLOWED FOR CERTAIN EXPENSES OF FIRST RESPONDERS.

(a) IN GENERAL.—Section 62(a)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(F) CERTAIN EXPENSES OF FIRST RESPONDERS.—The deductions allowed by section 162 which consist of expenses, not in excess of \$1,000, paid or incurred by a first responder—

“(i) as tuition or fees for the participation of the first responder in professional development courses related to service as a first responder; or

“(ii) for uniforms used by the first responder in service as a first responder.”

(b) FIRST RESPONDER DEFINED.—Section 62(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(4) FIRST RESPONDER.—For purposes of subsection (a)(2)(F), the term ‘first responder’ means, with respect to any taxable year, any individual who is employed as a law enforcement officer, firefighter, paramedic, or emergency medical technician for at least 1,000 hours during such taxable year.”

(c) INFLATION ADJUSTMENT.—Section 62(d)(3) of the Internal Revenue Code of 1986, as amended by section 4, is further amended by striking “the \$1,000 amount in subsection (a)(2)(D)” and inserting “the \$1,000 amount in each of subparagraphs (D) and (F) of subsection (a)(2)”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

SEC. 6. INCREASE OF TOP MARGINAL INDIVIDUAL INCOME TAX RATE UNDER TEMPORARY RULES.

(a) IN GENERAL.—The tables contained in subparagraphs (A), (B), (C), (D), and (E) of section 1(j)(2) of the Internal Revenue Code of 1986 are each amended by striking “37%” and inserting “39.6%” and—

(1) in subparagraph (A)—

(A) by striking “\$600,000” each place such term appears and inserting “\$479,000”; and

(B) by striking “\$161,379” and inserting “\$119,029”;

(2) in subparagraph (B)—

(A) by striking “\$500,000” each place such term appears and inserting “\$452,400”; and

(B) by striking “\$149,298” and inserting “\$132,638”;

(3) in subparagraph (C)—

(A) by striking “\$500,000” each place such term appears and inserting “\$425,800”; and

(B) by striking “\$150,689.50” and inserting “\$124,719.50”; and

(4) in subparagraph (D)—

(A) by striking “\$300,000” each place such term appears and inserting “\$239,500”; and

(B) by striking “\$80,689.50” and inserting “\$59,514.50”.

(b) CONFORMING AMENDMENTS.—

(1) Section 1(j)(4)(B)(iii) of the Internal Revenue Code of 1986 is amended—

(A) in the matter preceding subclause (I), by striking “37 percent” and inserting “39.6 percent”;

(B) in subclause (II), by striking “37-percent bracket” and inserting “39.6-percent bracket”; and

(C) in the heading, by striking “37-PERCENT BRACKET” and inserting “39.6-PERCENT BRACKET”.

(2) Section 1(j)(4)(C) of such Code is amended—

(A) in clause (i)(II), by striking “paragraph (5)(B)(i)(IV)” and inserting “paragraph (5)(B)(iv)”; and

(B) by amending clause (ii) to read as follows:

“(ii) the amount which would (without regard to this paragraph) be taxed at a rate below 39.6 percent shall not be more than the sum of—

“(I) the earned taxable income of such child, plus

“(II) the maximum dollar amount for the 35-percent rate bracket for estates and trusts.”

(3) The heading of section 1(j)(5) of such Code is amended to read as follows: “APPLICATION OF ZERO PERCENT CAPITAL GAIN RATE BRACKETS”.

(4) Subparagraphs (A) and (B) of section 1(j)(5) of such Code are amended to read as follows:

“(A) IN GENERAL.—Subsection (h)(1)(B)(i) shall be applied by substituting ‘below the maximum zero rate amount’ for ‘which would (without regard to this paragraph) be taxed at a rate below 25 percent’.

“(B) MAXIMUM ZERO RATE AMOUNT DEFINED.—For purposes of subparagraph (A), the term ‘maximum zero rate amount’ means—

“(i) in the case of a joint return or surviving spouse, \$77,200;

“(ii) in the case of an individual who is a head of household (as defined in section 2(b)), \$51,700;

“(iii) in the case of any other individual (other than an estate or trust), an amount equal to ½ of the amount in effect for the taxable year under clause (i); and

“(iv) in the case of an estate or trust, \$2,600.”

(5) Section 1(j)(5)(C) of such Code is amended by striking “clauses (i) and (ii) of”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2019.

(d) SECTION 15 NOT TO APPLY.—Section 15 of the Internal Revenue Code of 1986 shall not apply to any change in a rate of tax by reason of any amendment made by this section.

By Mr. BOOZMAN (for himself, Mr. PERDUE, and Mr. LEAHY):

S.J. Res. 65. A joint resolution providing for the reappointment of John Fahey as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

S.J. RES. 65

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in accordance with

section 5581 of the Revised Statutes (20 U.S.C. 43), the vacancy on the Board of Regents of the Smithsonian Institution, in the class other than Members of Congress, occurring by reason of the expiration of the term of John Fahey of Massachusetts on February 20, 2020, is filled by the reappointment of the incumbent. The reappointment is for a term of six years, beginning on the later of February 20, 2020, or the date of the enactment of this joint resolution.

By Mr. BOOZMAN (for himself, Mr. PERDUE, and Mr. LEAHY):

S.J. Res. 66. A joint resolution providing for the appointment of Denise O'Leary as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

S.J. RES. 66

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in accordance with section 5581 of the Revised Statutes (20 U.S.C. 43), the vacancy on the Board of Regents of the Smithsonian Institution, in the class other than Members of Congress, occurring by reason of the resignation of Barbara M. Barrett of Arizona on October 17, 2019, is filled by the appointment of Denise O'Leary of Colorado. The appointment is for a term of six years, beginning on the date of the enactment of this joint resolution

By Mr. MCCONNELL (for Mr. PERDUE (for himself, Mr. BOOZMAN, and Mr. LEAHY)):

S.J. Res. 67. A joint resolution providing for the reappointment of Risa Lavizzo-Mourey as a citizen regent of the Board of Regents of the Smithsonian Institution; considered and passed.

S.J. RES. 67

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in accordance with section 5581 of the Revised Statutes (20 U.S.C. 43), the vacancy on the Board of Regents of the Smithsonian Institution, in the class other than Members of Congress, occurring by reason of the expiration of the term of Risa Lavizzo-Mourey of Pennsylvania on February 21, 2020, is filled by the reappointment of the incumbent. The reappointment is for a term of six years, beginning on the later of February 21, 2020, or the date of enactment of this joint resolution.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 466—HONORING THE MEMBERS OF THE ARMED FORCES AND THE INTELLIGENCE COMMUNITY OF THE UNITED STATES WHO CARRIED OUT THE MISSION THAT KILLED QASEM SOLEIMANI, AND FOR OTHER PURPOSES

Mr. CRUZ (for himself, Mr. COTTON, Ms. MCSALLY, Ms. MURKOWSKI, Mr. CRAMER, Mr. GRAHAM, Mr. BARRASSO, Mr. RUBIO, Mr. CORNYN, Mrs. HYDESMITH, Mr. BLUNT, Mr. TOOMEY, Mr. WICKER, Ms. ERNST, Mr. HOEVEN, Mr. TILLIS, Mrs. CAPITO, Mr. SCOTT of Florida, Mr. DAINES, Mr. BRAUN, Mr. HAWLEY, Mr. KENNEDY, Mrs. LOEFFLER, Mr. PERDUE, Mrs. BLACKBURN, Mr. SASSE, Mr. SULLIVAN, Mrs. FISCHER,

Mr. ROBERTS, Mr. INHOFE, Mr. GRASSLEY, Mr. BOOZMAN, Mr. PORTMAN, Mr. RISCH, Mr. JOHNSON, Mr. ROUNDS, Mr. LANKFORD, Mr. CASSIDY, Mr. ENZI, Mr. SCOTT of South Carolina, Mr. SHELBY, Mr. CRAPO, Mr. GARDNER, and Mr. MCCONNELL) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 466

Whereas, on January 2, 2020, United States personnel killed terrorist leader Qasem Soleimani during the course of a targeted strike against terrorists engaged in planning imminent attacks against United States persons and personnel;

Whereas Qasem Soleimani was the leader of the Islamic Revolutionary Guard Corps-Quds Force (IRGC-QF) terrorist organization, a global terrorism threat to the United States and the international community;

Whereas Qasem Soleimani was the architect of terrorist attacks in Iraq, Afghanistan, and elsewhere that killed hundreds of United States personnel, including with weapons and improvised explosives provided directly by the IRGC-QF;

Whereas Qasem Soleimani planned or supported numerous other deadly terrorist attacks against the United States and its allies, including the 2011 plot to assassinate the Saudi Arabian Ambassador to the United States Adel al-Jubeir while he was in the United States and the December 31, 2019, attack on the United States Embassy in Baghdad, Iraq, as well as planned attacks in Germany, Bosnia, Bulgaria, Kenya, Bahrain, Turkey, and elsewhere;

Whereas, under Presidents George W. Bush and Barack Obama, the Department of the Treasury designated Qasem Soleimani for the imposition of sanctions under Executive Order 13224 (50 U.S.C. 1701 note; relating to blocking property and prohibiting transactions with persons who commit, threaten to commit, or support terrorism) for plotting to assassinate the Saudi Arabian Ambassador to the United States, under Executive Order 13382 (50 U.S.C. 1701 note; relating to blocking property of weapons of mass destruction proliferators and their supporters) based on Qasem Soleimani's relationship to the Islamic Revolutionary Guard Corps, and under Executive Order 13572 (50 U.S.C. 1701 note; relating to blocking property of certain persons with respect to human rights abuses in Syria);

Whereas the valiant members of the United States Armed Forces have courageously and vigorously pursued the IRGC-QF and its affiliates in Iraq, Afghanistan, and around the world;

Whereas the anonymous, unsung heroes of the intelligence community of the United States have pursued the IRGC-QF and its affiliates in Iraq, Afghanistan, and around the world with tremendous dedication, sacrifice, and professionalism;

Whereas, although the death of Qasem Soleimani represents a significant blow to the IRGC-QF and its affiliates and to terrorist organizations around the world, terrorism remains a critical threat to the national security of the United States;

Whereas Qasem Soleimani and the IRGC-QF have provided critical support to the regime of Bashar al-Assad in Syria and pursued the targeted killing and ethnic cleansing of hundreds of thousands of Sunni Muslims across the Middle East; and

Whereas the IRGC-QF supports terrorist groups around the world, including Kata'ib Hezbollah, the Taliban, Lebanese Hezbollah, Hamas, Palestinian Islamic Jihad, and the Popular Front for the Liberation of Palestine-General Command, and under Presi-

dents George W. Bush and Donald J. Trump, the Department of the Treasury designated the IRGC-QF for the imposition of sanctions under Executive Order 13224 for providing material support to terrorist organizations and as a foreign terrorist organization: Now, therefore, be it

Resolved, That the Senate—

(1) declares that the death of Qasem Soleimani represents a measure of justice and relief for the families and friends of the hundreds of men and women of the United States who lost their lives in Iraq and Afghanistan, the men and women around the world who have been killed by other attacks sponsored by the Islamic Revolutionary Guard Corps-Quds Force (IRGC-QF), and the men and women of the Armed Forces and the intelligence community of the United States who have sacrificed their lives pursuing Qasem Soleimani and the IRGC-QF;

(2) commends the men and women of the Armed Forces and the intelligence community of the United States for the tremendous commitment, perseverance, professionalism, and sacrifice they displayed in disrupting imminent terrorist attacks planned by Qasem Soleimani;

(3) commends the men and women of the Armed Forces and the intelligence community of the United States for committing themselves to defeating, disrupting, and dismantling the IRGC-QF;

(4) commends the President for ordering the successful operations to locate and eliminate Qasem Soleimani; and

(5) reaffirms its commitment to disrupting, dismantling, and defeating the IRGC-QF and affiliated organizations around the world that threaten the national security of the United States and to bringing terrorists to justice.

SENATE RESOLUTION 467—EXPRESSING THE SENSE OF THE SENATE THAT THE HOUSE OF REPRESENTATIVES SHOULD, CONSISTENT WITH ITS CONSTITUTIONAL OBLIGATIONS, IMMEDIATELY TRANSMIT THE 2 ARTICLES OF IMPEACHMENT AGAINST PRESIDENT DONALD J. TRUMP PASSED BY THE HOUSE OF REPRESENTATIVES ON DECEMBER 18, 2019, UNDER HOUSE RESOLUTION 755

Mr. GRAHAM (for himself, Mr. MCCONNELL, Mr. GRASSLEY, Mrs. BLACKBURN, Mrs. CAPITO, Mr. CRAMER, Mr. CORNYN, Mr. PERDUE, Mr. PORTMAN, Mr. SHELBY, Mr. BRAUN, Mrs. LOEFFLER, Mr. SCOTT of Florida, Mrs. HYDESMITH, Mr. DAINES, Mr. RUBIO, Mr. INHOFE, Mr. CRUZ, Ms. ERNST, Mr. TILLIS, Mr. BOOZMAN, Mr. LANKFORD, Mr. SCOTT of South Carolina, Mrs. FISCHER, Mr. SASSE, and Mr. HOEVEN) submitted the following resolution; which was referred to the Committee on Rules and Administration.:

S. RES. 467

Whereas, pursuant to article I, section 2 of the Constitution of the United States, the House of Representatives "shall have the sole Power of Impeachment";

Whereas, pursuant to article I, section 3 of the Constitution of the United States, the Senate "shall have the sole Power to try all Impeachments";

Whereas, on December 18, 2019, the House of Representatives passed 2 articles of impeachment against President Donald J. Trump;